



~~The Commission Audited, Disputed, or Settled with the Taxpayer, and the Taxpayer is Seeking an Appeal~~ **Appeals Process**

- Petition for appeal must be filed within 30 days of the assessment notice.
- The matter is generally scheduled for a status conference before an Administrative Law Judge.
 - The parties are allowed additional time to exchange information, pursue resolution of associated dispute with IRS or otherwise work toward an agreement to resolve some or all of the pending issues.
 - As new information becomes available, the audit findings may be amended or reversed. The parties may enter a settlement agreement that disposes of the appeal.
 - If the parties cannot settle the dispute between them, or if the issue is a purely legal matter that requires a decision by the Commission, the matter is scheduled for a hearing.
 - The appeal is set for an Initial Hearing, unless waived by the parties. The Commission's Initial Hearing decision is subject to a request for a Formal Hearing.
 - The taxpayer may seek judicial review of the Commission's Formal Hearing decision within 30 days.